



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0940 Choteau Public Schools

0883 Choteau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,309,352.79	1,292,852.79	0.00	16,500.00	0.00	0.00
221X Improvement of Instruction Services	276,767.13	276,767.13	0.00	0.00	0.00	0.00
222X Educational Media Services	7,703.51	7,703.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	43,205.36	43,205.36	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	147,326.47	147,326.47	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	16,150.97	0.00	16,150.97	0.00	0.00	0.00
25XX Support Services - Business	78,612.97	2,848.65	75,764.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,662.59	245,662.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	153,808.59	153,808.59	0.00	0.00	0.00	0.00
31XX Food Services	154,451.36	154,451.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,259.22	1,259.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,421.52	23,421.52	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	31,873.00	0.00	0.00	31,873.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,580.45	0.00	0.00	22,580.45	0.00	0.00
9999 Undistributed	9.89	9.89	0.00	0.00	0.00	0.00
Totals	2,512,185.82	2,349,317.08	91,915.29	70,953.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,512,185.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

50 Teton 0940 Choteau Public Schools

0884 Choteau H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	916,178.24	893,682.25	0.00	22,495.99	0.00	0.00
21XX Support Services - Students	1,125.00	1,125.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,167.69	4,167.69	0.00	0.00	0.00	0.00
222X Educational Media Services	4,781.07	4,781.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,536.16	24,536.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,972.64	126,972.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,301.41	2,848.65	69,452.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	243,236.91	216,736.91	0.00	26,500.00	0.00	0.00
27XX Student Transportation Services	152,677.93	152,677.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,476.42	22,476.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	106,578.11	106,578.11	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,000.00	0.00	0.00	10,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,428.39	0.00	0.00	2,428.39	0.00	0.00
Totals	1,687,459.97	1,556,582.83	69,452.76	61,424.38	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,687,459.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*		Requested Reclassified Rate**	
LE 0883 Choteau Elem		Indirect/Direct	91,915.29 / 2,349,317.08	3.91%				
LE 0884 Choteau H S		Indirect/Direct	69,452.76 / 1,556,582.83	4.46%				
Line B Preliminary Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0883 Choteau Elem	0.0322	0.0333	0.0347	0.0369	3.91%
			0884 Choteau H S	0.0322	0.0333	0.0347	0.0369	4.46%
Line C Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0883 Choteau Elem	0.0399	0.0409	0.0347	0.0369	
			0884 Choteau H S	0.0399	0.0409	0.0347	0.0369	
Line D Higher of Preliminary or Approved Indirect Cost Rates			LE	2013	2014	2015	2016	2017
			0883 Choteau Elem	0.0399	0.0409	0.0347	0.0369	
			0884 Choteau H S	0.0399	0.0409	0.0347	0.0369	
Line E Five Year Average with 5% Discount			LE				2017	LE Reclaasified Rate
			0883 Choteau Elem				3.64%	
			0884 Choteau H S				3.74%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
0940 Choteau Public Schools			Your Preliminary Rate by School System (SS) is:				3.69%	
This same rate is applied to both EL and HS in the same SS								

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0945 Bynum Elementary

0889 Bynum Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	197,486.04	197,486.04	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,603.98	5,603.98	0.00	0.00	0.00	0.00
222X Educational Media Services	19.40	19.40	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,281.64	1,135.00	12,146.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,752.75	22,752.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,211.88	2,211.88	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,832.00	0.00	0.00	3,832.00	0.00	0.00
Totals	245,187.69	229,209.05	12,146.64	3,832.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	245,187.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0889 Bynum Elem	Indirect/Direct	12,146.64 / 229,209.05	5.30%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0889 Bynum Elem	0.0370	0.0363	0.0350	0.0349	5.30%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0889 Bynum Elem	0.0370	0.0363	0.0350	0.0349	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0889 Bynum Elem			3.73%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0945 Bynum Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.73%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

50 Teton 0946 Fairfield Public Schools

0890 Fairfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	975,277.27	965,618.32	0.00	9,658.95	0.00	0.00
21XX Support Services - Students	8,513.64	8,513.64	0.00	0.00	0.00	0.00
222X Educational Media Services	93,623.12	93,623.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,794.86	24,794.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	116,808.85	116,808.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,131.49	23,141.95	73,989.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	172,094.53	172,094.53	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,208.14	96,995.64	0.00	40,212.50	0.00	0.00
31XX Food Services	30,756.92	25,658.92	0.00	5,098.00	0.00	0.00
33XX Community Services	400.00	400.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,442.20	3,442.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,180.33	31,180.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	375,878.63	0.00	0.00	375,878.63	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,081.54	0.00	0.00	3,081.54	0.00	0.00
Totals	2,070,191.52	1,562,272.36	73,989.54	433,929.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,070,191.52					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

50 Teton 0946 Fairfield Public Schools

0891 Fairfield H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	819,190.74	805,800.73	0.00	13,390.01	0.00	0.00
21XX Support Services - Students	17,173.36	17,173.36	0.00	0.00	0.00	0.00
222X Educational Media Services	76,643.99	76,643.99	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,550.69	25,550.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	140,016.34	140,016.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,736.59	23,138.04	75,598.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	158,382.54	158,382.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	135,973.34	95,760.84	0.00	40,212.50	0.00	0.00
31XX Food Services	237,003.93	231,905.92	0.00	5,098.01	0.00	0.00
34XX Extracurricular - Activities	22,471.13	22,471.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	127,487.76	127,487.76	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	375.36	0.00	0.00	375.36	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,043.20	0.00	0.00	2,043.20	0.00	0.00
Totals	1,861,048.97	1,724,331.34	75,598.55	61,119.08	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,861,048.97					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0890 Fairfield Elem		Indirect/Direct	73,989.54 / 1,562,272.36	4.74%		
LE 0891 Fairfield H S		Indirect/Direct	75,598.55 / 1,724,331.34	4.38%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0890 Fairfield Elem	0.0476	0.0485	0.0476	0.0450	4.74%
	0891 Fairfield H S	0.0476	0.0485	0.0476	0.0450	4.38%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0890 Fairfield Elem	0.0000	0.0000	0.0000	0.0000	
	0891 Fairfield H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0890 Fairfield Elem	0.0476	0.0485	0.0476	0.0450	
	0891 Fairfield H S	0.0476	0.0485	0.0476	0.0450	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0890 Fairfield Elem	4.49%	
	0891 Fairfield H S	4.42%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0946 Fairfield Public Schools	4.46%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0948 Power Public Schools

0894 Power Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	502,076.45	502,076.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,011.56	15,011.56	0.00	0.00	0.00	0.00
222X Educational Media Services	25,236.18	25,236.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,138.60	58,138.60	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,866.91	8,866.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,053.05	6,282.41	46,770.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	78,893.76	78,893.76	0.00	0.00	0.00	0.00
27XX Student Transportation Services	65,303.80	65,303.80	0.00	0.00	0.00	0.00
31XX Food Services	83,089.09	83,089.09	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	326.96	326.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,478.70	10,478.70	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	11,448.90	0.00	0.00	0.00	11,448.90	0.00
Totals	911,923.96	853,704.42	46,770.64	0.00	11,448.90	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	911,923.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0948 Power Public Schools

0895 Power H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	379,742.04	379,742.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	22,430.26	22,430.26	0.00	0.00	0.00	0.00
222X Educational Media Services	8,222.06	8,222.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,820.56	57,820.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,962.33	8,962.33	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,315.33	6,282.41	53,032.92	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	142,079.73	136,624.73	0.00	5,455.00	0.00	0.00
27XX Student Transportation Services	41,050.49	41,050.49	0.00	0.00	0.00	0.00
31XX Food Services	25,364.21	25,364.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,260.67	17,260.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	50,046.82	50,046.82	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	11,001.33	0.00	0.00	0.00	11,001.33	0.00
Totals	823,295.83	753,806.58	53,032.92	5,455.00	11,001.33	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	823,295.83					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0894 Power Elem		Indirect/Direct	46,770.64 / 853,704.42	5.48%		
LE 0895 Power H S		Indirect/Direct	53,032.92 / 753,806.58	7.04%		

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0894 Power Elem	0.0590	0.0553	0.0545	0.0558	5.48%
		0895 Power H S	0.0590	0.0553	0.0545	0.0558	7.04%

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0894 Power Elem	0.0000	0.0000	0.0000	0.0000	
		0895 Power H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0894 Power Elem	0.0590	0.0553	0.0545	0.0558	
		0895 Power H S	0.0590	0.0553	0.0545	0.0558	

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0894 Power Elem	5.31%	
		0895 Power H S	5.61%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0948 Power Public Schools		5.46%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0949 Golden Ridge Elementary

0896 Golden Ridge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	221,034.01	221,034.01	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,681.94	5,681.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	341.00	341.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,214.18	251.80	14,012.38	8,950.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,011.85	18,011.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,664.00	28,664.00	0.00	0.00	0.00	0.00
31XX Food Services	14,099.40	14,099.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,380.00	0.00	0.00	4,380.00	0.00	0.00
Totals	315,426.38	288,084.00	14,012.38	13,330.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	315,426.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0896 Golden Ridge Elem	Indirect/Direct	14,012.38 / 288,084.00	4.86%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0896 Golden Ridge Elem	0.0444	0.0452	0.0434	0.0441	4.86%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0896 Golden Ridge Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0896 Golden Ridge Elem	0.0444	0.0452	0.0434	0.0441	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0896 Golden Ridge Elem				4.29%	

Line F Average of LE's contained under one School System Code (SS)				<u>2017</u>	<u>SS Reclaasified Rate</u>
	0949 Golden Ridge Elementary			4.29%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0951 Pendroy Elementary

0898 Pendroy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	168,311.28	168,311.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,094.90	6,094.90	0.00	0.00	0.00	0.00
222X Educational Media Services	2,560.04	2,560.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,869.58	0.00	30,869.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,722.96	9,722.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183.75	183.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,101.00	0.00	0.00	2,101.00	0.00	0.00
Totals	219,843.51	186,872.93	30,869.58	2,101.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	219,843.51					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0898 Pendroy Elem	Indirect/Direct	30,869.58 / 186,872.93	16.52%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0898 Pendroy Elem	0.0667	0.0692	0.0678	0.0706	16.52%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0898 Pendroy Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0898 Pendroy Elem	0.0667	0.0692	0.0678	0.0706	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0898 Pendroy Elem			8.35%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0951 Pendroy Elementary	Your Preliminary Rate by School System (SS) is:	8.35%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 0953 Greenfield Elementary

0900 Greenfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	299,050.42	299,050.42	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,860.85	7,860.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,021.90	3,021.90	0.00	0.00	0.00	0.00
222X Educational Media Services	12,128.97	12,128.97	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	56,783.48	56,783.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,404.57	2,322.42	20,082.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	91,083.98	91,083.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,255.70	53,255.70	0.00	0.00	0.00	0.00
31XX Food Services	64,909.13	64,909.13	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,000.00	4,000.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	50,114.59	0.00	0.00	50,114.59	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,572.00	0.00	0.00	5,572.00	0.00	0.00
Totals	670,185.59	594,416.85	20,082.15	55,686.59	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	670,185.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0900 Greenfield Elem	Indirect/Direct	20,082.15 / 594,416.85	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.38%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0900 Greenfield Elem	0.0341	0.0311	0.0319	0.0281	3.38%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0900 Greenfield Elem	0.0341	0.0311	0.0319	0.0281	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0900 Greenfield Elem				3.02%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0953 Greenfield Elementary	Your Preliminary Rate by School System (SS) is:	3.02%	
This same rate is applied to both EL and HS in the same SS			

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

50 Teton 1072 Dutton/Brady K-12 Schools

1235 Dutton/Brady K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,306,575.19	1,298,081.19	0.00	8,494.00	0.00	0.00
21XX Support Services - Students	45,355.96	45,355.96	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,600.00	1,600.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,739.27	27,739.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,459.34	131,459.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,242.74	76,242.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,632.28	11,445.67	68,186.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,279.66	233,261.93	0.00	12,017.73	0.00	0.00
27XX Student Transportation Services	199,995.37	115,666.37	0.00	84,329.00	0.00	0.00
31XX Food Services	148,919.27	148,919.27	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,213.71	17,213.71	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	51,808.95	51,808.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	20,845.62	0.00	0.00	20,845.62	0.00	0.00
Totals	2,352,667.36	2,158,794.40	68,186.61	125,686.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,352,667.36					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 1235 Dutton/Brady K-12 Schools	Indirect/Direct	68,186.61 / 2,158,794.40	3.16%		
Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1235 Dutton/Brady K-12 Schools	0.0235	0.0242	0.0244	0.0245	3.16%
Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1235 Dutton/Brady K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	1235 Dutton/Brady K-12 Schools	0.0235	0.0242	0.0244	0.0245	
Line E Five Year Average with 5% Discount	LE				2017	LE Reclaasified Rate
	1235 Dutton/Brady K-12 Schools				2.44%	
Line F Average of LE's contained under one School System Code (SS)					2017	SS Reclaasified Rate
	1072 Dutton/Brady K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.44%	
		This same rate is applied to both EL and HS in the same SS				

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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